

## ABSTRACT OF THE DISCLOSURE

5 A method of manufacturing a semiconductor device includes the steps of: forming first and second active areas at a main surface of a silicon substrate; forming a first thermal oxide film on the main surface of the silicon substrate; selectively removing a prescribed portion of the first thermal oxide film to expose the second active area; forming a second thermal oxide film on the first and second active areas; performing an annealing process on the first and second thermal oxide films at or above a temperature for forming the second thermal oxide film; and forming first  
10 and second gate electrodes on the first and second active areas such that the first and second thermal oxide films undergoing the annealing process lie between them. Consequently, a method of manufacturing a semiconductor device wherein residual stress inside a semiconductor substrate is reduced is provided.